

Tax Evasion or Tax Avoidance: Anon-easily identifiable practices in Roman Egyptian Economy

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Abstract

Papyrological documents and Roman Historical sources reveal the practices of Tax Resistance in Roman Egypt, through some *illegal* methods (Tax evasion) and other *legal* methods (Tax avoidance). Studying those Roman Egyptian taxation aspects is significant to set the social economic historiography of Roman Egypt. This research seeks to illustrate different ways of tax evasion and tax avoidance during Roman Egypt; and their effect on the state; identify citizens' motivations to do those practices; Further, the state efforts for the confrontation of those phenomena. Nevertheless, research obstacle is the gap in different times of separated papyri that demonstrate those practices, which did not give us the whole image of effecting those on Roman Egyptian economy; and in which social class those practices spread. Research draws on a two-tiered methodological approach: analyzing of primary sources and secondary histories; and interpretation of papyrological texts through theoretical frameworks, to realize tax resistance practices in Roman Egypt.

Keywords: Tax Evasion – Tax Avoidance – Tax Resistance – Roman taxation – Roman Egyptian Economy.

Introduction

Searching about the historical practices of taxation is a modern significance scope of research in social economic historiography. Addressing these specific practices of tax resistance is very important to understand the relationship between the state and the (subjects/citizens) and the growing of wealthy, as transitional approaches from the classical civilizations to contemporary times.¹ Thus, research objectives are: illustrating different practices of tax resistance in Roman Egypt, documenting those according to papyrological evidences, classifying them into categories (tax evasion, avoidance) according to modern perspectives. Furthermore, aiming at Roman state efforts against those phenomena, and how it effects on the state income. Finally, dealing with primary sources to realize citizens' motivations is significance, in order to clear the social economic history of Roman Egypt. Nevertheless, research obstacle is the gap in different times of separated papyri that demonstrate those practices, which did not give us the whole image of effecting those on Roman Egyptian economy; and in which social class those practices spread. Research draws on a two-tiered methodological approach: analyzing of primary sources and secondary histories; and interpretation of papyrological texts through theoretical frameworks, to realize tax resistance practices during the Roman period in Egypt.

¹ Schönhärl, K., Hürlimann, G. and Rohde, D. (2023). "The Ability and Intention of Not Paying Taxes in History: Some Introductory Observations". In: *Histories of tax evasion, avoidance and resistance*, edited by: Korinna Schönhärl, Gisela Hürlimann and Dorothea Rohde. (1st edition). (New York: Routledge). P. 2-3.

A most recent research "Not Paying Taxes in Roman Egypt" by Kerstin Droß-Krüpe in (2023)², was submitted in a digital workshop at Goethe University Frankfurt.³ This research is vital that discusses taxes in Roman Empire and tax collections in Roman Egypt, generally. Then, it sheds some light to tax fraud practices in Roman Egypt and how the state dealing with tax evasion phenomenon. But, she doesn't distinguish the different methods of tax resistance (evasion & avoidance) in Roman Egypt according to papyri evidence, especially, tax avoidance that is different completely than evasion. So, it will be the main focus of our research. Schönhärl, Hürlimann and Rohde refer that it so difficult to make a sharp line between tax evasion and avoidance in classical times, because of conditions were different.⁴ Certainly, it is impossible to make differentiations between tax evasion and avoidance in those fare periods, like in classical Athens of (5th – 4th BC) especially when it was through the Attic Oratory that proposed by Lucia Cecchet.⁵ But, may be, it is possible to discuss in such early more organized societies, like Roman Egypt.

States and societies set the legal frame of tax compliance by enforcing legal restrictions, which varies and modifies over time. The framework ranges from legal methods of tax avoidance of using the privileges, abatements and loopholes in the law, to the illegal methods of tax evasion of not paying taxes at all or to initiate tax protest and resistance.⁶ Thus, researchers will try to determine and define the differentiations between tax evasion and tax avoidance from modern legal perspectives (table 1), However there are no global acceptance of definitions of them.⁷ While, there is confusion between corporate tax evasion and abusive tax avoidance in modern high organized societies, according to some scholars.⁸

This paper will focus on individuals' behaviors not corporates, because it is more appropriate to research time of Roman Egypt. Also, it will not deal with tax revolts that happened during that period. It will discuss the individuals' behaviors and their motivations to understand the relationship between the state and the citizens during Roman Egypt. Furthermore, it involves the origins and the developments of the modern terms in such classical time (Roman Egypt).

² Droß-Krüpe, K. (2023). "Not Paying Taxes in Roman Egypt". In: *Histories of tax evasion, avoidance and resistance*, edited by: Korinna Schönhärl, Gisela Hürlimann and Dorothea Rohde. (1st edition). (New York: Routledge). pp. 71-83.

³ Bozzi, P. (May 30, 2020). *Conference report: Not Paying Taxes: Tax Evasion, Tax Avoidance and Tax Resistance in Historical Perspective*, In: H-Soz-Kult, <www.hsozkult.de/conferencereport/id/fdkn-127340> .

⁴ Schönhärl, K., Hürlimann, G. and Rohde, D. *The Ability and Intention of Not Paying Taxes*, p. 4.

⁵ Cecchet, L. (2023). "Tax Evaders in Classical Athens? attacks and strategies of defence in Attic Oratory". In: *Histories of tax evasion, avoidance and resistance*, edited by: Korinna Schönhärl, Gisela Hürlimann and Dorothea Rohde. (1st ed.). (New York: Routledge). pp. 19-36.

⁶ Schönhärl, K., Hürlimann, G. and Rohde, D. *The Ability and Intention of Not Paying Taxes*, p. 4.

⁷ Fuest, C. & Riedel, N. (June 19, 2009). *Tax evasion, tax avoidance and tax expenditures in developing countries: A review of the literature*. Oxford University Centre for Business Taxation. p.4.

⁸ Slemrod, J. (2004). The economics of corporate tax selfishness. *National Tax Journal*, 57 (4): 877-899; Pasca, D. P, Syah, D.H, Sriwedari, T. (2018). Tax Avoidance: Evidence of As a Proof of Agency Theory and Tax Planning. *International Journal of Research & Review*, 5 (9): 52-60.

Table 1: Differentiations between Tax Evasion and Tax Avoidance.⁹

	Tax Evasion	Tax Avoidance
Meaning	- Reducing taxes by a method contrary to that allowed by the law, or as a violation of the law, according to (HMRC).	- Minimizing tax liability in a way that runs counter to the spirit and the purpose of the law, according to (HMRC).
Concepts	- Elimination of taxes by unlawful means.	- Legal actions taken to reduce tax liability.
Purpose	- Not paying taxes.	- Reducing or minimizing taxes.
Legality	- <i>Illegal</i> (unlawful)	- <i>Legal</i> (lawful)
Nature	- Employ illegitimate ways.	- Using the privileges, abatements and loopholes in the law.
Practices	- Non-declared or under-reported income from work or domestic business activities.	- Transferring wealth to other countries - Hold government bonds - Engaging in tax shelters - Increasing net operating losses - Engaging in complex financial arrangements.
Time	- Done after the tax liability	- Done before the tax liability
Result	- Penalty or imprisonment.	- Deferment tax liability.

Taxation system in Roman Egypt

The taxation system in Egypt was the most complex in the entire ancient world, and it could be regarded as one of the causes of the fall of the Roman Empire.¹⁰ The Egyptians were subject to several taxes on people, lands, crafts, and corn. Aside from the well-known Poll Tax, other forms of taxes include customs, house ownership, owning cattle, traders, sales, admission dues, and indirect taxation (*enkyklion*); a fee of 10% on sales, a fine of 5% on inheritance and the manumission of slaves, registration of legal papers. If all of these types were combined, there might be more than one hundred taxes.¹¹ The Roman Emperors maintained a stable system for the first 100 years of their rule, awarding the privilege to collect taxes to the person who paid the deputy the most money. The new position winner paid 250 drachmae annually, which is equivalent to around six months' pay¹². In a system that considered to be the worst form of corruption. It served as a quick-win strategy for the tax collector, who used

⁹ This table developed by the researchers based on information in: Peirce, J. P. (1968). Distinguishing between Tax avoidance and Tax evasion, (MA thesis in accounting), the Graduate Faculty of Texas Technological College; Slemrod, J. *The economics of corporate tax*, 877-899; Fuest, C. & Riedel, N. *Tax evasion, tax avoidance*, 4-6; Mgamal, M. and Ku Ismail, K. N. I. (Dec. 2015). Corporate Tax Planning Activities Overview of Concepts, Theories, Restrictions, Motivations and Approaches. *Mediterranean Journal of Social Sciences*, 6 (6)4: 350-358; Pasca, D. P, *Tax Avoidance*: 54; Alstadsæter, A. et. al. (2022). Tax evasion and tax avoidance. *Journal of Public Economics* 206, Elsevier, 1-17.

¹⁰ For more about the effect of taxes and tax evasion on the Roman decline, see: Adams, C. (2001). *For Good and Evil: the impact of taxes on the course of civilization*. (2nd edition). London, New York and Oxford: Madison Books, pp. 119-128.

¹¹ Benjamin, w. w. (1922). "Taxation and Bureaucracy in the declining empire". *The Sewanee Review* 30 (4), p.421.

¹² Grafton Milne, J. M. E. (1913). *A History of Egypt under Roman Rule*, Vol (5), (2nd) Edition, London, P.125.

the authority granted to them by the government and the presence of armed soldiers¹³ to blackmail the Egyptians into paying large amounts of money.¹⁴ In a letter shows the strategy of the government in dealing with the issue of taxes, there is an order by the government for the chief of the police to deliver the persons wanted by the tax collector (*P.Mich.Mchl. 4III/IV spc?*):

“To the chief of the police of the village of Dinnis. deliver the persons who are wanted by the tax collectors of Bacchias. if you don't deliver them ,you come up with your assistant”.¹⁵

THE POTENTIAL FOR TAX EVASION AND AVOIDANCE (SOME RECORDED TAXES AND THEIR RESISTANCE ASPECTS)

Tax Evasion in Roman Egypt

Philo of Alexandria (ca. 25 BC – 50 AD), also called Philo Judaeus was a Hellenistic Jewish philosopher who lived in Alexandria, vividly states the phenomenon of flight of tax evaders and debtors, who fled out of poverty and fear of fatal punishment if they remained without paying. Philo refers the tortures and abuses of tax collectors against fugitives' families to make them either give information as to where the fugitives had concealed themselves, or pay the money instead of them (Philo. *On the Special Laws*. III. 159).¹⁶ Then, Philo resentfully describes the types of tortures that tax collectors did, such as: torturing their bodies with racks and wheels, killing them with newly invented kinds of death, fastening a basket full of sand to their necks with cords, and suspending it there as a very heavy weight, and then placing them in the open air in the middle of the market place, as warning to the rest (Philo. *On the Special Laws*. III. 160).¹⁷ Furthermore, these tortures ways did not stop to fugitives' families and relatives in first, second or third succession, but it proceeded on to the friends and neighbors of the fugitives; and sometimes it was extended even into the cities and villages, which soon became deserted, being emptied of all their inhabitants (Philo. *On the Special Laws*. III. 162).¹⁸ Livia Capponi sets that Philo's descriptions about tax collectors' tortures ways during Julio-Claudian dynasty¹⁹ has been confirmed by modern published documents, in which Philo's accounts must therefore be less exaggerated than modern researchers have often assumed.²⁰

¹³ The Roman garrisons in Egypt weren't only for military work but also they helped in Security, policing, administration specially in collecting Taxes . For more details see:

داوود، ايمان عبد العظيم. (2017). *الصراعات و الثورات في مصر الرومانية حتي عام 305* . (رسالة ماجستير غير منشورة). كلية السياحة والفنادق - جامعة مدينة السادات.

¹⁴ Bowman, A. K. & Rathbone, D. (1992), Cities and administration in Roman Egypt, *JRA* (88): 108.

¹⁵ *P.Mich.Mchl. 4III/IVspc?* Re printed from : sb.12.11106- SB12,11106

¹⁶ Philo. *On the special laws (De specialibus legibus)*, Books I-III. (1937). Translated by: F. H. Colson. Loeb Classical Library 320. Cambridge, Massachusetts: Harvard University Press, p. 575.

¹⁷ Philo. *On the special laws*. Trans. by: F. H. Colson, p. 577.

¹⁸ Philo. *On the special laws*. Trans. by: F. H. Colson, p. 577.

¹⁹ Julio-Claudian dynasty includes the first five Roman emperors: Augustus, Tiberius, Caligula, Claudius, and Nero. Its timeline began under Augustus in 27 BC to the last one Nero in 68 AD.

²⁰ Capponi, L. (2011). *Roman Egypt*. Classical World Series. (London & New York: Bristol Classical Press), p. 27.

Flight *anachoresis* (ἀναχώρησις)²¹ as a simple form of tax evasion was a common phenomenon during Roman Egypt period.²² In Roman papyri documents, there are many another verbs used to refer to the practice "flight from taxes" such as:

Table 2. Greek verbs of (flight from taxes) according to papyri documents.²³

Papyrus Name	Time	The verb
Zenon archive papyri	Mid-3 rd century BC.	ἀναχώρεῖν
P. Tebt. I.5	28 April, 118 BC.	ἀναχώρεῖν
P. Princeton. 9	31 AD.	ἀπεκχώρηκε
P. Mich. 354	52 AD.	ἀφανείς
P. Oxy. 44	Last 1 st century AD.	φυγή
P. Oslo. 79	134 AD.	καταλεπειν
P. Oxy. 2182	166 AD.	επεζηλθουσαν (in line 9) αποσταντες (in line 28) αποχωρειν (in line 34)

Using the verb (ἀναχώρεῖν) as "flight from home" appeared many times in Zenon's archive papyri and many other papyri date back to 2nd and 3rd century BC. While, the most famous papyrus which used this verb is the tax amnesty decree of Ptolemy VIII and the two queens in 28 April, 118 BC (*P.Tebt. I.5*). Thus, Abo el-Usr Farah concludes that from this time the word *anachoresis* (ἀναχώρησις) used in administrative papyri to refer to the practice "flight from taxes" as a form of tax evasion in Ptolemaic and Roman Egypt.²⁴ Another team of modern scholars depended on the variation of the verb used to refer to "flight from taxes" in whole Roman period in Egypt, not *anachoresis* only, to conclude that it would seem rash to conclude that fiscal oppression, tax evasion, and flight (*anachoresis*) played a decisive role in the emergence of Egyptian Monasticism.²⁵

Documenting the tax evaders in Roman Egypt appeared in the provincial *census* reports that produced by the officials of Roman state to estimate population rate to tax revenue, every 14 years periodically, intervals at least from 33/34 to 257/258 AD.²⁶ Also, some official reports from the tax collectors to the Prefect of Egypt; such as: (*P.Ryl. 4.595*; *P.Commel. 24*; and *P.Graux. 2*) which are three papyri associated with

²¹ The word *anachoresis* (ἀναχώρησις) was derived from the verb (ἀναχώρεω) which literary has many meanings in Greek language (retreat, withdraw, leave, refuge to mountains, etc.), while the verb (ἀναχώρεῖν) had a general meaning and administrative meaning according to Ptolemaic and Roman papyri from Egypt. The general meaning of verb (ἀναχώρεῖν) is "flight" of someone in general without destination, or "flight to a temple" in fear of the court, according to many papyri. For more see:

فرح، أبو اليسر عبدالعظيم. (1984). *أناخورييسيس دراسة وثائقية لهذه الظاهرة في مصر في عصر الرومان*، (رسالة دكتوراة غير منشورة) كلية الآداب – جامعة عين شمس، ص 3-6.

²² Droß-Krüpe, K. *Not Paying Taxes in Roman Egypt*, p. 76.

²³ This table developed by the researchers based on: فرح، أبو اليسر عبدالعظيم. *أناخورييسيس*، ص 7-8. ²⁴ فرح، أبو اليسر عبدالعظيم. *أناخورييسيس*، ص 8-13.

²⁵ Rousseau, P. (1985). *Pachomius: The Making of a Community in Fourth-Century Egypt*. Berkeley and Los Angeles, p. 9-11; Heinen, H. (1991). "Taxation in Roman Egypt". In: *Coptic Encyclopedia*, (ed.) by: Aziz S. Atiya, New York: Macmillan, pp. 2202-2207.

²⁶ For more about the beginnings of Roman *Census* in Egypt, see: Bagnall, Roger S. (1991). "The Beginnings of the Roman Census in Egypt". *Greek, Roman and Byzantine Studies* 32 (3): 255-265.

one Nemesion, a tax collector of the poll-tax (πρακτωρ λαογραφιας) in the village of Philadelphia at Fayoum. All of them report the missing persons from Philadelphia between the years 55 to 59 AD.²⁷ One of those papyri demonstrates (43) men listed as fugitives in Philadelphia at Fayoum in 55 AD. Another papyrus (*P.Corn.* 24) list (44) poor people who fled in 54/55 AD from one of the villages concerned, Philadelphia, and whose whereabouts are unknown. Naphtali Lewis refers that this number of fugitives undoubtedly increased considerably in the following years.²⁸ Nevertheless, Naphtali Lewis refers that the importance of this fugitives' numbers cannot be estimated, since the total population of Philadelphia at this time is unknown. Kerstin Droß-Krüpe believes that approximately every seventh man of Philadelphia was a fugitive in those days!²⁹

Furthermore, Papyri demonstrate when someone left his home (ιδία) or his place of residence "for destination unknown" (*P.Oxy.* 12.1438), his nearest relative hastened to depose before the proper authorities a sworn statement of flight, stressing that person had left no property (πόρος) behind, in order to keep the tax collectors away.³⁰ The three examples of these declarations come from the town of Oxyrhynchos; [*P.Oxy.* 2.251 (44 AD) A mother declares flight of son; *P.Oxy.* 2.252 (19/20 AD) and *P.Oxy.* 2.253 (19 AD) A man declares flight of two brothers].³¹ It is noticed that the declarant stressed that the fugitive had left no property (πόρος) behind, real or movable. Because, if he/she had, the declarant would no doubt have been required to take over the property, and would have been held accountable for the taxes or any liturgies which the fugitives might have been abandoned or been liable to, as it mentioned in (*Philo. Special Laws.* III. 159) above. It was referred in (*BGU.* II. 447).³²

The *komogrammateus* (κωμογραμματαις), the village scribe, set annual lists of fugitives and the taxes owed by each, as did tax collectors for their several taxes (*P.Oxy.* 12. 1438; *P.Corn.* 24; *BGU.* II. 432);³³ these lists they probably sent to the *strategos*, who proscribed the fugitives. Naphtali Lewis refers that although, when the thieves and robbers caught, were duly punished and prisoned, the fugitives from taxes could apply to return to home (ιδία) peacefully, if they undertake to pay the back taxes for the time of their absence. The only document of this (*P.Teb.* II. 353) is a receipt in (192 AD) issued to a man who returns from flight of his own free will (αναχωρησεως

²⁷ For more about those three papyri (*P.Ryl.* 595; *P.Commel.* 24; and *P.Graux.* 2), see: Oates, J. F. (1966). "Fugitives from Philadelphia. In: *American Society of Papyrologists (1)*: 87-95. In *Essays in Honor of C. Bradford Welles*. New Haven: American Society of Papyrologists.

²⁸ Lewis, N. (1937). *Μερισμός άνακεχωρηκότων*: An Aspect of the Roman Oppression in Egypt. *Journal of Egyptian Archaeology*, **JEA** 23(1), p. 65.

²⁹ Droß-Krüpe, K. *Not Paying Taxes in Roman Egypt*, p. 77.

³⁰ Lewis, N. *Μερισμός άνακεχωρηκότων*, p. 68; Droß-Krüpe, K. *Not Paying Taxes*, p. 77.

³¹ In the villages, since only the chief town of a toparchy had a topogrammateus, the declarations of flight were no doubt addressed to the komogrammateus. For more see: Lewis, N. *Μερισμός άνακεχωρηκότων*, p. 68. Note. 5.

³² Lewis, N. *Μερισμός άνακεχωρηκότων*, p. 68.

³³ *P.Oxy.* 12. 1438 (late second century AD) drawn up probably by the komogrammateus; *P.Corn.* 24 (56 AD) drawn up by the (λογευτης λαογραφιας). In *BGU.* II. 432 (190 AD) there is apparently a reference to similar annual lists drawn up by the *sitologoi*. For more see: Lewis, N. *Μερισμός άνακεχωρηκότων*, p. 69.

κατισεληλυθως) for payment of the taxes which have accrued during the four years of his absence.³⁴ The text of (*P.Teb. II. 353*) is in the following:

The 33rd year of Lucius Aelius Aurelius Commodus Caesar the lord, Athur 14. Harmiusis son of Plution son of Thenteos on his return from absence has paid to Aphrodas also called Mnemon son of Petesuchus, collector of money dues of the comogrammateus' district of Peensakoi, on account of the 32nd year for beer-tax 4 drachmae 4 obol 2 chalci, for poll-tax 16 dr., for pig-tax 1 dr. 4 ob., for... 1 ob., for the pay of the guards of the tower and other rates 7 dr., for embankments-tax 2 dr. 4 ob.³⁵

Tax Avoidance in Roman Egypt

All Egyptians who were subject to taxes were thought to be carrying a heavy burden and load, starting with the famous Poll Tax, which was deserved to be paid from all citizens between the ages of 14 to 60, and occasionally as old as 65 (CF. *P.Lond. 2/259* A.D.94), who were not Roman citizens. However, certain classes of the metropolis benefited from a reduced rate of the tax. Every 14 years, a province *census* is conducted in Egypt to register everyone in what is known as "house to house registration," which was necessary for the Roman government to keep track of residents who were subject to taxation, the promulgation of A.D.104 (*Sel.Pap. 2/220 = P.Lond. 3/409, Col.2*).³⁶ Also, registration of slaves was a part of the registration of the entire Egyptian population for tax purposes. Children must be registered with the *agoranomoi* by everyone. At the age of 15, registration is free (*P.Harr. I.61, lines 1–15 = C.Ptol. Sklav. 8*); (Oxyrhynchus, May 176 B.C/April 175 B.C).³⁷ This occurred without regard for Egyptians' quality of life, a single man's annual expenses for food, clothes and lodgings changed during the course of the first three centuries, ranging from 158 drachmas in the first to 226 drachmas in the second, and 338 drachmas in the third.³⁸ The new unreduced Poll-Tax "λαογραφια" imposed by Augustus on all Egyptians, with the exception of Alexandrians who were thought to be at the top of the social rank, The poll tax varied between those living in rural and urban areas from 40 drachmae to 12 drachmae, continued the ongoing suffering of both the Egyptians and Greeks who were accustomed to receiving favorable treatment during the Ptolemaic era.³⁹

The fact that the Jews in Alexandria were subject to this tax and not exempt from it made them equal in that regard to the Egyptians, which was inconsistent with their social circumstances. As a result, they made several attempts to obtain the right of

³⁴ Lewis, N. *Μερισμός ἀνακεχωρηκότων*, p. 69-70.

³⁵ *The Tebtunis Papyri II*. (1907). Edited by: Bernard P. Grenfell, Arthur S. Hunt, and Edgar J. Goodspeed, (London, New York, H. Frowde, Oxford university press). *P. Teb.353*, pp. 187-189, For English translation, p. 189.

³⁶ Droß-Krüpe, K. *Not Paying Taxes in Roman Egypt*. p. 72 ff.

³⁷ Keenan, J. G., Manning, J. G., Yiftach, U. (2014). *Law and Legal Practice in Egypt from Alexander to the Arab Conquest: A Selection of Papyrological Sources in Translation, with Introductions and Commentary*. Cambridge University Press, p. 450

³⁸ Droß-Krüpe, K. *Not Paying Taxes in Roman Egypt*, p.79

³⁹ Wallace, S. L. (1938). *Taxation in Egypt from Augustus to Diocletian*. New York: Princeton University Press. p.116.

Alexandrian citizenship in order to be exempt from that tax. Some writes proving that many Jews faked their documents in an effort to get Alexandrian citizenship. In a letter from a Jewish person named "Helinos son of Tryphon" who addressed the letter to the ruler of the city of Alexandria" Gaius Terranus" dates to 54 B.C he claims:

"Oh mighty ruler, despite the fact that my father is an Alexanderian and that I have lived in this city since I was a child, as well as having received a Greek upbringing and education in accordance with my father's abilities, I live without rights in my country and have been terrified all of my life,".⁴⁰

Many trials were also made for obtaining Alexandrian citizenship, Emperor Claudius famously wrote to the Alexandrians in a letter dated 41 B.C. that all individuals who obtained initial military training were entitled to Alexandrian citizenship and all Alexandrian rights, with the exception of those who were the offspring of slaves.⁴¹

Another private letter from the third century AD contains a piece of advice from Zenas to his friend Ptolas on how to evade supplying the tax (πυρός συναγοραστικός) a tribute in cereals that provincials were required to sell to the Roman officials at a fixed and low price. Zenas suggests that his friend could avoid this by declaring his land under a different name (PSI .5/476 3rd century A.D).⁴²

Further, avoid paying taxes on sales appeared in a case of selling donkey (P. Berol. inv. 25141 A.D. 206) in the market place of Alexandrou Nesos at Arsinoite Nome. In which, someone sell a mouse colored donkey with (40 drachmas) that was very low price at this time, because, comparing with other prices paid for donkeys during the first three centuries AD, forty drachmas was rather low. Nahum Cohen refers that out of 130 extant papyrological references to donkey sales concluded in Roman Egypt, the price average between *P.Berl.Cohen* 8. ll. 13-15 (190 CE, 240 drachmas), *SPP*. XXII 101. ll. 7-8 (193-212 CE, 280 drachmas) and *BGU*. II. 413. ll. 7-8 (219 CE, 500 drachmas); and only seven of those 130 papyri were lower than 100 drachmas.⁴³ Thus, were the buyer and the seller trying to avoid the payment of the full fare of the (ἐπιτατεία καὶ δεκάτη) payable, by not stating the actual price of the donkey sold here.

The inheritance tax avoidance in Egypt dates back to the Ancient Egyptian Period, when the state collected 10% of the value of property transfers. In Ptolemaic times, paying the inheritance tax was a requirement for inheriting an estate. Everyone appears to have been subject to this tax, and even direct lineal descendants were not

⁴⁰ The text is incomplete, but we do know that the Helenos in this case requested a poll tax exemption. This text is also signed with the title the Alexandrian at the end, but the official in charge of sending complaints to the governor of Alexandria crossed out the Alexandrian title and added a Jewish from Alexandria in its place.

كلاوس، مانفريد. (2009). *الاسكندرية أعظم عواصم العالم القديم*، ترجمة: أشرف نادي احمد، مراجعة: صلاح الخولي، القاهرة: الهيئة المصرية العامة للكتاب، ص. 139

⁴¹ كلاوس، مانفريد. *الاسكندرية أعظم عواصم العالم القديم*، ص. 39

⁴² Droß-Krüpe, K. *Not Paying Taxes in Roman Egypt*. p.79

⁴³ Cohen, N. (2019). P.Berol. inv. 25141: Sale of a Donkey, a Case of Tax Evasion in Roman Egypt? *In proceedings of the 28th International Congress of Papyrology, Barcelona 2016*, Scripta Orientalia (3), Edited by Alberto Nodar & Sofia Torallas Tovar, Barcelona, p. 555.

exempt. Even if there is no evidence, according to Wallace, it is most likely that this tax was transmitted during the Roman era. By disguising the transfer of property from parents to children as a maintenance contract as an exchange, the family may have attempted to avoid the native inheritance tax that would have been due upon death, though they couldn't have avoided all taxes because they had to pay the tax of gifts on property *telos ekstasoes* for the transfer of property as well. This indigenous inheritance tax needs to be distinguished from the Roman *vicesima hereditatium* (5% tax on inheritance money) that only Roman citizens were liable to pay.⁴⁴

Tax collectors were significant players in the system of tax

Local elite members took on the role of tax collectors in place of foreigners throughout the second century AD, shifting responsibility to the community. As a result, any tax deficiency was transferred to the community's capable members. The first instance can be found in a lengthy record composed by wealthy resident of Roman Karanis, called Socrates son of Sarapion, whose life is well-documented in papyri (*Archive of Socrates*) and archaeological evidence. As a money tax collector (*πράκτωρ ἀργυρικών*) in the year 171/72 AD. This position allowed him to make a living and substantial income.⁴⁵ A liturgist, such as a tax collector, would initially have had to make up the shortfall out of his own funds if he was unable to collect the required amount of taxes. Additionally, every tax collector was required to deliver a report of his earnings to the Nome's *stratêgos* at the end of each month. The item would have been processed in the *stratêgos*' office and delivered to Alexandria in less than two weeks⁴⁶. It appears that these changes both addressed and reduced the issue of tax evasion and avoidance but there is also evidence that the Roman government needed to exert control over tax collection, indicating that tax collection failed to operate smoothly again⁴⁷.

State efforts to face Tax Resistance

In 172/3 AD, the prefect Statianus started demand payment of arrears of tax liabilities and liturgies. However, it seems to be extraordinary in the circumstances, Statianus may have felt that the situation required a firm hand. Because of flight was a common practice of Egyptian village life and a recognized method of tax evasion. Richard Alston refers that it is possible that the administration felt that the social problems

⁴⁴ Huebner, S. R. (2013). *The Family in Roman Egypt: a comparative approach to intergenerational solidarity and conflict*. New York: Cambridge University Press.

⁴⁵ A grammar book, a copy of Menander's *Epileptoi*, and a copy of *Acta Alexandrinorum* were discovered in his home, whereas another grammatical papyrus was discovered in the street in front of it, indicating that he also owned a sizable house and possibly a few books. For more see: Luiselli, R. (1999). *In The Non-Literary Papyri from Roman and Byzantine Egypt*. (PhD Thesis). University College London, P. 206.207

⁴⁶ In Egypt during the early Roman era, this was one (though by no means the only) factor that contributed to the growth of private property, particularly land property, see: Keenan, J.G., Manning, J.G., Yiftach, U. *Law and Legal Practice*, p.9

⁴⁷ Droß-Krüpe, K. *Not Paying Taxes in Roman Egypt*, p. 78.

were not as great as was suggested by the returns of officials or that the military intervention had restored the situation and people would return home.⁴⁸

Papyrological evidences also reveal a tendency to denounce tax fugitives. (Hibis 1 = OGIS 665 = SB 5/8248 = Freis Nr. 36) a decree of the (*praefectus Aegypti*) prefect of Egypt, Gnaeus Vergilius Capito from AD 48/49 grants a reward from the assets of the accused to those who report a crime or a fugitive. Also, (SB 1/4284)⁴⁹ a petition to the *strategos* in the year AD 207 from a committee of 25 men, acting on behalf of the farmers of the village Soknopaiou Nesos.⁵⁰

One of the Ptolemaic state's most notable achievements in the field of private law was its success in making the *agoranomic* act; the only document used to record land sales. The registration prevented tax avoidance because it was dependent on the payment of the conveyance tax. Additionally recorded in his files was the *agoranomos'* notation of the sale, which provided buyers with evidence of the legitimacy of their purchases and, to some extent, prevented the emergence of subsequent rights on the same object conflicting.⁵¹

Concessions and tax amnesties were occasional strategies for occasional emergencies, which decreed by Roman emperors and *prefects* of Egypt. *P.Graux. 2* (SB. IV. 7462; Sel.Pap. 281) 57 AD, is a petition from a group of poll-tax farmers to the prefect of Egypt to reduce their contractual obligation, at the village of Philadelphia in Fayoum. Other papyri tell us of two such *philanthropa* under Emperor Hadrian. The first, occasioned presumably by the ravages of the Jewish revolt of 115-117 AD, was a sizable reduction of the tax in kind to be paid by tenants of public and imperial lands. For example, one papyrus illustrates reductions on different parcels of some 50% to 80%. Furthermore, in (136 AD), the emperor, in view of two successive years of "insufficient and incomplete" Nile floods, rewarded the farmers a tax moratorium of two to five years.⁵² Moreover, the tax concession of 168 AD, which is a letter from *Baienus Blastianus*, prefect of Egypt, to the *strategos* of Themistes-Polemon in Arsinoite nome on February 21, 168 AD. Its subject is a concession in the matter of the capitations owed by (*ανακεχωρηκοτες*), in order to induce the fugitives to return home.⁵³

⁴⁸ Alston, R. (1995). *Soldier and Society in Roman Egypt: A Social History*. London & New York: Routledge, p. 84.

⁴⁹ For the text of (SB 1. 4284) and its translation, see: Barry, L. (1903). Un papyrus grec. Pétition des fermiers de Soknopaiou Nèsos au stratège. *Bulletin de l'Institut français d'archéologie orientale (BIFAO)* 3: 187-202.

⁵⁰ Droß-Krüpe, K. *Not Paying Taxes in Roman Egypt*, p. 80.

⁵¹ Keenan, J.G., Manning, J.G., Yiftach, U. *Law and Legal Practice*, p.320

⁵² Lewis, N. (1993). A Reversal of a Tax Policy in Roman Egypt. *Greek, Roman and Byzantine studies* (34): 102-103.

⁵³ Nephtali Lewis refers that (P. Strasb. 239) is a fragment from another, slightly variant, copy of the order. For more about the concession of 168 AD and its text and translation, see: Lewis, N. (1980). The Tax Concession of A.D 168. *Zeitschrift für Papyrologie und Epigraphik, ZPE* (38): 249-254.

Conclusion

Taxation is one of the oldest means by which the cost of the government is funded this was clearly seen in Roman Egypt. The policy of taxation was a burden on the Egyptians as the government could not keep tax rate in a reasonable level. There was not a fairness consideration between the poor and the rich, cities and rural areas, formal and informal taxes, older and younger generations. This urges the citizens to procrastinate in paying taxes they resort illegal methods such as the commonest way “flight or escape “refusing to pay their taxes; or attacking the tax collectors; or resort legal means. Applying methods, tricks and loopholes in tax system to lower their obligations as a tax payer for example: (the Jews taught their sons Greek education – they changed their identity – declaring their lands under different names – reducing the prices on sales to avoid paying taxes – making complains to the Strategos refusing the treatment of the tax collectors – exploiting their healthy state etc.).

This happened because of the Egyptian hatred to the colonists. There is a balance between the principals and techniques of taxation on one hand and the identity of taxpayers on the other hand, which proved extraordinarily unstable in the context of the "inner" or "borrowed" colonialism exerted by Roman Empire in Egypt. The attempts by colonial and other rulers to legitimize tax collection or tax reform as an essential part of “modernisation” and “civilisation” were often met by resistance and failed, while the prospects for success grew when and where pre-existing local elites who had profited from pre-colonial tax systems could be integrated into the new system of taxation. Thus, the rules of taxation in the economic growth of the Roman Empire by time and because of high and multiple taxation hinder the economic growth and became of the reasons of the Roman’s empire decline.

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الملخص:

تكشف وثائق البردي والمصادر التاريخية عن ممارسات المقاومة الضريبية في مصر الرومانية، عن طريق بعض الأساليب غير القانونية (التهرب الضريبي) وغيرها من الأساليب القانونية (التجنب الضريبي). لذا، تعد دراسة تلك الجوانب الضريبية مهمة لمعرفة التاريخ الاجتماعي والاقتصادي لمصر خلال الفترة الرومانية. يسعى هذا البحث إلى توضيح الطرق المختلفة للتهرب الضريبي والتجنب الضريبي خلال تلك الفترة؛ وتأثيرها على الدولة؛ وتحديد دوافع المواطنين للقيام بهذه الممارسات. علاوة على ذلك، توضيح جهود الدولة لمواجهة تلك الظواهر. فإن صعوبات البحث هي العثور على برديات متفرقة تعود لفترات مختلفة؛ مما لم يعطنا الصورة الكاملة لتوثيق تلك الممارسات وتأثيرها المباشر على الاقتصاد المصري خلال الحقبة الرومانية. كذلك، قلة المعلومات الواردة بتلك البرديات؛ جعلها لم تحدد في أي طبقة اجتماعية انتشرت هذه الممارسات على نطاق واسع. وتعتمد منهجية البحث على: تحليل المصادر الأولية لكتابات المعاصرين؛ وتفسير نصوص البرديات التي تخص هذا الموضوع؛ لفهم وإدراك وتحقيق ممارسات المقاومة الضريبية (التهرب أو التجنب الضريبي) خلال فترة مصر الرومانية.

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